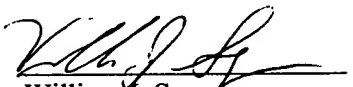
Respectfully submitted,



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2. Formulation according to claim 21 wherein such association of polymers or mixtures of polymers includes a polymer or mixture of polymers soluble starting from pH, a polymer or mixture of polymers soluble starting from pH 6.5, and a polymer or mixture of polymers soluble starting from pH 7.

3. Formulation according to claim 2 wherein release of the active ingredient in every phase occurs in the pH dependent ratios:

pH=6	⇛	10-60%	of the active ingredient
pH=6.5	⇛	10-60%	of the active ingredient
pH=7	⇛	10-60%	of the active ingredient.

4. Formulation according to claim 21 wherein such active ingredient is mesalazine.

5. Formulation according to claim 21 wherein such active ingredient is chosen from the group including steroids, antibiotics and anti-inflammatories.

6. Formulation according to claim 21 in the form of micro-tablets, tablets, granules or microgranules or pellets of three types, each on presenting a coating including a polymer soluble starting from a pH value ranging from 6 to 7, such pH value being different for each of such three types.

10. Formulation according to claim 21 in the form of a multilayer tablet.

13. Formulation according to claim 21 in the form of tablets or multilayer tablets including, also in the tablet core and 5 to 35% of the polymer or mixture of polymers utilized in their coating, from 0 to 10% of a fatty acid at 12-20 carbon atoms and from 0 to 10% of a

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pharmaceutically acceptable plasticizer.

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15. Formulations according to claim 21 wherein such polymer soluble starting from pH 6 is chosen from poly(methacrylic-co-methyl methacrylate), 1:1, 135,000MW or cellulose acetatephtalate or Hydroxypropylmethylcellulosephtalate or Hydroxypropylmethylcelluloseacetatesuccinate type L.

18. Formulation according to claim 21 wherein such mixture of polymers soluble starting from pH 6.5 is poly(methacrylic acid-co-methyl methacrylate), 1:1, 135,000 MW or Hydroxypropylmethylcellulosephtalate or Hydroxypropylmethylcelluloseacetatesuccinate type L in a mixture 1:1 with poly(methacrylic acid-co- methylmethacralate), 1:2, 135,000 MW.

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19. Formulation according to claim 21 wherein such polymer soluble starting from pH 7 is poly(methacrylic acid-co-methacrylate), 1:2, 135,000 MW or poly(methylacrylate-co-methyl methacrylate-co-trimethacrylic acid), 7:3:1, 400,000 MW or Hydroxypropylmethylcellulosephtalate type M.

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21. An oral solid formulation comprising an active ingredient in an amount sufficient to treat inflammatory bowel disease, portions of the active ingredient being combined with different polymers or mixtures of polymers, each polymer or mixture of polymers being soluble starting from a pH value different from each other polymer or mixture of polymers, for a multiphasic release of the portion of the active ingredient in combination therewith as each polymer or mixture of polymers is dissolved, each phase of release occurring at a different pH value corresponding to the pH values of the different polymers or mixture of polymers, ranging from a pH of 6 to 7.

22. Formulation according to claim 2 wherein release of the active ingredient in every phase occurs in the pH dependent ratios:

pH=6	⇛	30-35%	of the active ingredient
pH=6.5	⇛	30-35%	of the active ingredient
pH=7	⇛	30-35%	of the active ingredient.